

Proprietary Transaction Code Revisions (FY 2022)

B110 To record a confirmed disbursement schedule where an unpaid delivered order was previously accrued. For nonfiduciary deposit funds, omit Budgetary Entry.

Comment: Clearing from unpaid to paid. Also post USSGL TC B235 if funded by a direct appropriation. For a confirmed disbursement schedule where an upward adjustment of prior-year unpaid delivered orders was previously accrued, see USSGL TC B115.

Reference: See USSGL Implementation Guide: Nonfiduciary Deposit Funds with Investment Authority and Clearing Accounts.

Budgetary Entry

Debit 490100 Delivered Orders - Obligations, Unpaid
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 211000 Accounts Payable
Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise
Debit 212000 Disbursements in Transit
Debit 213000 Contract Holdbacks
Debit 216000 Entitlement Benefits Due and Payable
Debit 219000 Other Liabilities With Related Budgetary Obligations
Debit 220000 Liability for Unpaid Insurance Claims
Debit 221000 Accrued Funded Payroll and Leave
Debit 221100 Withholdings Payable
Debit 221300 Employer Contributions and Payroll Taxes Payable
Debit 221500 Other Post Employment Benefits Due and Payable
Debit 294000 Capital Lease Liability
Credit 101000 Fund Balance With Treasury

B112 To record accrued interest paid.

Comment: See USSGL TC-B418 for the accrued liability. Also post USSGL TC B235 if funded by a direct appropriation.

Budgetary Entry

Debit 490100 Delivered Orders - Obligations, Unpaid
Credit 490200 Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 214000 Accrued Interest Payable - Not Otherwise Classified
Debit 214100 Accrued Interest Payable – Loans
Debit 214200 Accrued Interest Payable - Debt
Debit 214900 Accrued Interest Payable on Uninvested Funds
Credit 101000 Fund Balance With Treasury

B115 To record a confirmed disbursement schedule where an upward adjustment of a prior-year unpaid delivered order was previously accrued.

Comment: Clearing from unpaid to paid. Also post USSGL TC B235 if funded by a direct appropriation. For a confirmed disbursement schedule where an unpaid delivered order was previously accrued, see USSGL TC B110.

Budgetary Entry

Debit 498100 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
Credit 498200 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid

Proprietary Entry

Debit 211000 Accounts Payable
Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise
Debit 212000 Disbursements in Transit
Debit 213000 Contract Holdbacks
Debit 216000 Entitlement Benefits Due and Payable
Debit 219000 Other Liabilities With Related Budgetary Obligations
Debit 220000 Liability for Unpaid Insurance Claims
Debit 221000 Accrued Funded Payroll and Leave
Debit 221100 Withholdings Payable
Debit 221300 Employer Contributions and Payroll Taxes Payable
Debit 221500 Other Post Employment Benefits Due and Payable
Debit 294000 Capital Lease Liability
Credit 101000 Fund Balance With Treasury

B120 To record principal repayments to the Bureau of the Fiscal Service and the Federal Financing Bank via non-expenditure transfers that were previously anticipated. For example, this transaction includes repayments of principal and repayments due to modifications of credit reform loans.

Comment: If not anticipated, see USSGL TC B121. See USSGL TC A142 for non-expenditure transfers that were previously anticipated. If repayment is a result of a debt forgiveness appropriation, also post USSGL TC B235 if funded by a direct appropriation.

Budgetary Entry

Debit 404700 Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority
Debit 404800 Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances
Credit 414200 Actual Repayment of Borrowing Authority Converted to Cash -
- Current-Year Authority
Credit 414600 Actual Repayments of Debt, Current-Year Authority
Credit 414700 Actual Repayments of Debt, Prior-Year Balances

Proprietary Entry

Debit 211000 Accounts Payable

Debit 211200 Accounts Payable for Federal Government Sponsored Enterprise

Debit 251000 Principal Payable to the Bureau of the Fiscal Service

Debit 252000 Principal Payable to the Federal Financing Bank

Credit 101000 Fund Balance With Treasury

B235 To record the disbursement of appropriations that were previously accrued.

Comment: This transaction does not stand alone. Only record this transaction in Treasury Appropriation Fund Symbols (TAFS) that receive amounts appropriated from the General Fund of the U.S. Government via Treasury Appropriation Warrant, or that receive allocation transfers from general fund appropriations when the use of the appropriation was previously accrued using TC B134. If the use of the appropriation was not previously accrued, see TC B234. TAFS. USSGL transactions that reference this transaction: B110, B112, **B115** and B120.

Reference: USSGL implementation guidance; Appropriations Used

Budgetary Entry

None

Proprietary Entry

Debit 310710 Unexpended Appropriations - Used - Disbursed

Debit 570000 Expended Appropriations - Used - Accrued

Credit 310700 Unexpended Appropriations - Used - Accrued

Credit 570010 Expended Appropriations - Disbursed